

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

**ALFRED FAIT, Individually and on Behalf  
of All Others Similarly Situated,**

Plaintiff,

V.

REGIONS FINANCIAL CORPORATION,  
et al.,

**Defendants.**

No. 09-CV-3161 (LAK)  
ECF Case

## DECLARATION OF J. BISHOP GREWELL

I, J. Bishop Grewell, hereby declare as follows under penalty of perjury:

1. I was admitted to the bar of this court pro hac vice for the above-captioned matter and I am a member in good standing of the State Bar of Illinois and am associated with Mayer Brown LLP, counsel in this action for Ernst & Young LLP (“E&Y”).

2. I submit this declaration on behalf of E&Y in support of its Motion to Dismiss filed this same day.

3. Attached hereto as Exhibit 1 is a copy of Plaintiff's First Amended Complaint, filed on August 28, 2009.

4. Attached hereto as Exhibit 2 is a copy of the transcript from the May 29, 2009 status conference held in this matter.

5. Attached hereto as Exhibit 3 is a copy (without its appendix) of Statement of Financial Accounting Standards No. 114, published by the Financial Accounting Standards Board, dated May 1993.

6. Attached hereto as Exhibit 4 is a copy (without its appendices) of Statement of Financial Accounting Standards No. 141, published by the Financial Accounting Standards Board, dated December 2007.

7. Attached hereto as Exhibit 5 is a copy (without its appendices) of Statement of Financial Accounting Standards No. 142, published by the Financial Accounting Standards Board, dated June 2001.

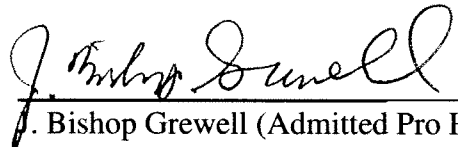
8. Attached hereto as Exhibit 6 is a copy of Codification of Statements on Accounting Standards AU § 110, published by the American Institute of Certified Public Accountants.

9. Attached hereto as Exhibit 7 is a copy of Regions January 20, 2009 Press Release, available online: <http://phx.corporate-ir.net/phoenix.zhtml?c=65036&p=irol-newsArticle&ID=1246201&highlight=>.

10. Attached hereto as Exhibit 8 is a copy of Codification of Statements on Accounting Standards AU § 711, published by the American Institute of Certified Public Accountants.

October 27, 2009

Respectfully submitted,

  
J. Bishop Grewell (Admitted Pro Hac Vice)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on October 27, 2009, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send a Notice of Electronic Filing to counsel of record.

s/ Mauricio A. España  
MAURICIO A. ESPAÑA